REMARKS

Reconsideration of the above-identified application as amended is requested. Claims 26, 29, 30, 37 and 38 have been canceled without prejudice or disclaimer to presenting these claims in one or more continuing or divisional applications. Claims 25 and 28 have been amended. Claims 39-41 have been added. Claims 39-41 contain no new matter, support for these claims can be found throughout the specification.

Claims 25 and 28 have been amended such that the formula disclosed in Wagner et al. now fall outside the scope of the amended claims.

Applicants submit that the claims as amended are patentable over the cited prior art. The specification states that it is a surprising discovery that it is feasible to improve the bioavailability characteristics of the valsartan solid formulation by increasing the proportion of microsrystalline cellulose ("MCC"), and to improve the quality of the dosage form, e.g., better weight uniformity and better compression by decreasing the proportion of crospovidone. See the 4th paragraph at page 24 of the specification. In contrast, Wagner et al. does not teach nor indicate or suggest using MCC in particular at a dosage of more than 30% by weight, it just generally discloses the weight percentage ranges of the valsartan and additives. The examples of Wagner et al. all have MCC at around 21% by weight.

Furthermore, we are enclosing herein the comparative dissolution data of two valsartan formulations with different MCC weight percentages: 22.9% and 33.75%. The data in the table below clearly shows that a valsartan formulation with 33.75% MCC has better dissolution profile, thus better bioavailability than that with 22.9% MCC.

Dissolution of valsartan formulations

	% release at 15min	**% release at 30min**	**% release at 6omin**
Formulation I (22.9% MCC)	~60	~75	~85
Formulation II 33.75% MCC)	~90	~95	~98

The above comparative data support the argument that a valsartan dosage form with more than 30% by weight MCC surprisingly shows superior bioavailability property over a valsartan dosage form with less than 30% by weight MCC.

In view of the foregoing, Applicants submit that the Application is now in condition for allowance and respectfully requests early notice to that effect.

Respectfully submitted,

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